



Control Number: 51415



Item Number: 165

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SOAH DOCKET NO. 423-21-0538  
PUC DOCKET NO. 51415

APPLICATION OF SOUTHWESTERN  
ELECTRIC POWER COMPANY FOR  
AUTHORITY TO CHANGE RATES

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§  
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§

BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS

**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE TO CITIES  
ADVOCATING REASONABLE DEREGULATION'S FIFTH REQUEST FOR  
INFORMATION**

**JANUARY 25, 2021**

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☞ CARD_5-1_Attachment_1_(Test_Year_AEPSC_Total_Payroll_by_Pay_Period).xlsx	☞ CARD_5-4_Attachment_9_(Aviation_proforma_upload).xlsx
☞ CARD_5-2_Attachment_1_(Post_Test_Year_AEPSC_Total_Payroll_by_Pay_Period).xlsx	☞ CARD_5-4_Attachment_10_(Work_Order_proforma).xlsx
☞ CARD_5-3_Attachment_1_(Payroll_Adjustment_-_AEPSC_Labor_Base_(ss)-2020-proforma).xlsx	☞ CARD_5-4_Attachment_11_(2020_Benefits_Proforma_Adjustment).xlsx
☞ CARD_5-3_Attachment_2_(Payroll_Adjustment_-_AEPSC_Labor_Base_(non-ss)-2020-SWEPCO_proforma).xlsx	☞ CARD_5-4_Attachment_12_(AEPSC_Donations).xlsx
☞ CARD_5-3_Attachment_3_(Summary_file_and_upload-proforma).xlsx	☞ CARD_5-4_Attachment_13_(EEI_proforma).xlsx
☞ CARD_5-4_Attachment_2_(Miscellaneous_Dept_Review).xlsx	☞ CARD_5-4_Attachment_14_(Umbrella_Trust_proforma).xlsx
☞ CARD_5-4_Attachment_3_(Miscellaneous_FERC_proforma).xlsx	☞ CARD_5-4_Attachment_15_(SERP_proforma).xlsx
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**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE TO CITIES  
ADVOCATING REASONABLE DEREGULATION'S FIFTH SET OF REQUESTS FOR  
INFORMATION**

**Question No. CARD 5-1:**

Affiliate payroll related expenses: Please provide the following information for each payperiod in the test year for each affiliate employee group with a separate payroll annualization calculation in the Company's work papers to the extent that information is available, preferably in an Excel compatible file with fully functional formulas:

- a.number of employees
- b.regular pay
- c.overtime pay
- d.compensated absences not included in b. above
- e.incentives or bonuses
- f.regular hours
- g.overtime hours

**Response No. CARD 5-1:**

Please see CARD 5-1 Attachment 1 for the requested information. Please note that part d is not applicable as all compensated absences are included in part b.

Prepared By: Brian J. Frantz

Title: Dir Accounting

Sponsored By: Brian J. Frantz

Title: Dir Accounting

SOUTHWESTERN ELECTRIC POWER COMPANY  
AEPSC TOTAL PAYROLL INFORMATION BY PAY PERIOD  
FOR THE TEST YEAR ENDED 3/31/20

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Attachment 1  
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Pay period	# of Employees	Regular Pay	Overtime Pay	Incentives/Other	Regular Hours	Overtime Hours
03/23/2019 - 04/05/2019	6354	23,583,286	634,046	73,801	507,254	12,036
04/06/2019 - 04/19/2019	6372	24,007,189	683,824	100,550	508,932	12,781
04/20/2019 - 05/03/2019	6374	24,018,011	552,648	2,853,735	508,968	10,477
05/04/2019 - 05/17/2019	6415	24,130,894	560,121	123,336	510,916	10,565
05/18/2019 - 05/31/2019	6417	24,073,894	584,584	84,686	513,178	11,301
06/01/2019 - 06/14/2019	6457	24,100,876	530,513	101,774	515,834	10,143
06/15/2019 - 06/28/2019	6469	24,309,552	469,632	102,641	516,937	9,119
06/29/2019 - 07/12/2019	6501	24,207,342	437,416	146,361	516,405	8,838
07/13/2019 - 07/26/2019	6490	24,197,068	461,172	79,674	517,495	8,910
07/27/2019 - 08/09/2019	6502	24,141,998	344,903	135,348	516,517	6,374
08/10/2019 - 08/23/2019	6476	24,700,807	468,944	116,009	516,456	9,062
08/24/2019 - 09/06/2019	6472	24,051,943	418,325	56,706	513,097	9,085
09/07/2019 - 09/20/2019	6421	23,953,034	508,477	36,851	512,469	9,894
09/21/2019 - 10/04/2019	6430	24,108,186	688,380	107,233	512,433	13,229
10/05/2019 - 10/18/2019	6433	23,962,039	732,216	95,758	512,691	13,297
10/19/2019 - 11/01/2019	6439	24,077,923	739,633	113,096	513,536	13,827
11/02/2019 - 11/15/2019	6433	23,999,168	783,505	63,777	512,652	14,336
11/16/2019 - 11/29/2019	6433	23,976,143	616,320	50,160	513,914	12,605
11/30/2019 - 12/13/2019	6441	24,598,067	496,294	75,051	527,763	9,734
12/14/2019 - 12/27/2019	6434	23,865,633	416,369	225,935	514,067	8,717
12/28/2019 - 01/10/2020	6437	24,051,277	261,004	1,246,882	513,317	5,489
01/11/2020 - 01/24/2020	6433	24,218,999	313,440	32,490	513,861	6,036
01/25/2020 - 02/07/2020	6442	24,037,472	313,766	194,252	514,079	6,079
02/08/2020 - 02/21/2020	6436	23,971,666	282,031	10,877,292	514,366	5,461
02/22/2020 - 03/06/2020	6443	24,024,358	340,712	154,383,354	514,861	6,618
03/07/2020 - 03/20/2020	6730	24,005,419	507,159	51,727	514,627	9,250

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ADVOCATING REASONABLE DEREGULATION'S FIFTH SET OF REQUESTS FOR  
INFORMATION**

**Question No. CARD 5-2:**

Affiliate payroll related expenses: Please provide the following information for each payperiod following the test year through the latest available date for each affiliate employee group with a separate payroll annualization in the Company's work papers to the extent that information is available, preferably in an Excel compatible file with fully functional formulas. Please update this response as additional pay periods become available:

- a.number of employees
- b.regular pay
- c.overtime pay
- d.compensated absences not included in b. above
- e.incentives or bonuses
- f.regular hours
- g.overtime hours

**Response No. CARD 5-2:**

Please see CARD 5-2 Attachment 1 for the requested information. Please note that part d is not applicable as all compensated absences are included in part b.

Prepared By: Brian J. Frantz

Title: Dir Accounting

Sponsored By: Brian J. Frantz

Title: Dir Accounting

SOUTHWESTERN ELECTRIC POWER COMPANY  
AEPSC TOTAL PAYROLL INFORMATION BY PAY PERIOD  
POST TEST YEAR THROUGH 12/31/2020

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Pay period	# of Employees	Regular Pay	Overtime Pay	Incentives/Other	Regular Hours	Overtime Hours
03/21/2020 - 04/03/2020	6462	24,410,740	446,940	276,898	514,261	8,134
04/04/2020 - 04/17/2020	6436	24,751,518	780,031	18,277	513,539	14,021
04/18/2020 - 05/01/2020	6435	24,816,635	543,311	1,792,394	513,259	9,733
05/02/2020 - 05/15/2020	6439	24,810,157	466,608	401,217	514,238	8,395
05/16/2020 - 05/29/2020	6445	24,866,241	436,277	17,908	515,062	8,434
05/30/2020 - 06/12/2020	6461	24,845,485	383,457	859,519	514,889	7,134
06/13/2020 - 06/26/2020	6461	24,890,497	322,358	25,275	514,825	5,942
06/27/2020 - 07/10/2020	6479	24,930,086	388,038	283,988	514,841	8,000
07/11/2020 - 07/24/2020	6461	24,909,225	359,368	150,389	513,558	6,689
07/25/2020 - 08/07/2020	6439	26,941,652	521,194	1,469,624	506,651	9,832
08/08/2020 - 08/21/2020	6277	24,091,647	510,970	26,312	499,913	8,918
08/22/2020 - 09/04/2020	6288	24,184,551	832,174	41,149	499,312	15,429
09/05/2020 - 09/18/2020	6254	23,966,631	638,771	41,322	498,865	11,860
09/19/2020 - 10/02/2020	6252	24,566,638	579,677	839,739	498,786	10,139
10/03/2020 - 10/16/2020	6226	23,849,079	591,144	9,548	496,525	10,915
10/17/2020 - 10/30/2020	6250	23,936,730	600,085	47,085	498,644	10,658
10/31/2020 - 11/13/2020	6260	23,847,606	593,544	78,225	498,955	10,737
11/14/2020 - 11/27/2020	6257	23,940,462	708,349	19,581	500,629	13,603
11/28/2020 - 12/11/2020	6259	25,398,961	457,651	2,401,014	529,667	8,339
12/11/2020 - 12/24/2020	6242	23,927,564	447,238	5,465	499,163	8,950

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**Question No. CARD 5-3:**

Affiliate payroll related expenses: Please provide the work papers the Company prepared showing the calculation of the head count adjustment found on Exhibit BJF-18 (print entire workbook).xlsx, tab 7. These work papers should include the amounts obtained directly from the Company's records, any calculations performed on that data, the resulting annualized payroll, and the calculation of the adjustment as the difference from the test year payroll, and any allocations or assignments of those amounts to SWEPCO. Please provide this response in Excel compatible format with all formulas fully functional, if available.

**Response No. CARD 5-3:**

See CARD 5-3 Attachments 1-3 (provided electronically on the PUC Interchange) for workpapers showing the calculation of the head count adjustment found on Exhibit BJF-18.

Prepared By: Brian J. Frantz

Title: Dir Accounting

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**Question No. CARD 5-4:**

Affiliate expense adjustments: Please provide the work papers the Company prepared showing the calculation of each of the adjustments found on Exhibit BJT-18 (print entire workbook).xlsx other than those provided separately for the employee count adjustment. These work papers should include the amounts obtained from the Company's records, any calculations performed on that data, the resulting adjusted expense, the calculation of the adjustment, and any allocations of those amounts to SWEPCO. Please provide this response in Excel compatible format with all formulas fully functional, if available.

**Response No. CARD 5-4:**

See CARD 5-4 CONFIDENTIAL Attachment 1 and CARD 5-4 Attachments 2-16 (provided electronically on the PUC Interchange) for the work papers showing each of the adjustments found in Exhibit BJT-18 other than the headcount adjustment provided in response to CARD 5-3.

CARD 5-4 CONFIDENTIAL Attachment 1 responsive to this request is CONFIDENTIAL MATERIAL under the terms of the Protective Order. Due to current restrictions associated with COVID-19, this information is being provided electronically and a secure login to access the information will be provided upon request to individuals who have signed the Protective Order Certification.

Prepared By: Brian J. Frantz

Title: Dir Accounting

Sponsored By: Brian J. Frantz

Title: Dir Accounting



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**Question No. CARD 5-5:**

Payroll related expenses: Please update the response to CARD 4-6 through the latest available date.

**Response No. CARD 5-5:**

See CARD 5-5 Attachment 1 for the payroll related expenses provided in response to CARD 4-6 for the additional pay-periods through December 31, 2020.

Prepared By: Frances K. Bourland

Title: Regulatory Acctg Case Mgr

Sponsored By: Michael A. Baird

Title: Mng Dir Acctng Policy & Rsrch

SOUTHWESTERN ELECTRIC POWER COMPANY  
PAYROLL INFORMATION BY PAY PERIOD  
FOR PAY PERIODS IN THE MONTHS NOVEMBER AND DECEMBER 2020

Pay Period Start	Pay Period End	# employees	Base \$	OT \$	Incentives	Regular hours	OT hours
10/17/2020	10/30/2020	1,455	4,742,239	930,813		111,711	16,304
10/31/2020	11/13/2020	1,451	4,874,717	1,569,444		110,587	22,258
11/14/2020	11/27/2020	1,446	4,841,628	524,862		111,551	8,004
11/28/2020	12/11/2020	1,440	4,847,958	530,802		110,923	8,693
12/12/2020	12/25/2020	1,452	4,357,280	448,575		111,716	8,975

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**Question No. CARD 5-6:**

Payroll related expenses: The file WP A-3.1 (Payroll adjustment).xlsx, tab Att 1 baserates shows annualized payroll amounts in column F rows 6 through 1461. Column K of that sheet shows percentages. Please explain if the annualized payroll amounts in column F have been adjusted for the increase percent amounts found in column K. If not, please explain how the annualized amounts in column F were calculated.

**Response No. CARD 5-6:**

Pertaining to the file WP A-3.1 (Payroll adjustment).xlsx, tab Att 1, the annualized amounts in column F rows 6 through 1461 do not include the increase percentage amounts found in column K. The amounts presented in column F represent the annual base payroll amount for each employee on the Company's payroll roll as of 3/31/2020.

Prepared By: Frances K. Bourland

Title: Regulatory Acctg Case Mgr

Sponsored By: Michael A. Baird

Title: Mng Dir Acctng Policy & Rsrch

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**Question No. CARD 5-7:**

Payroll related expenses: Please provide the work papers the Company prepared showing the calculation of the annualized payroll amounts found on WP A-3.1 (Payroll adjustment).xlsx, tab Att 1 base rates, column F rows 6 through 1461. These work papers should include the amounts obtained from the Company's records, any calculations performed on that data, and the resulting annualized payroll.

**Response No. CARD 5-7:**

Pertaining to WP A-3.1 (Payroll adjustment).xlsx Att 1 base rates, column F rows 6 through 1461 are not calculated but rather show the annual base payroll amount for each employee on the Company's payroll roll as of March 31, 2020.

Prepared By: Frances K. Bourland

Title: Regulatory Acctg Case Mgr

Sponsored By: Michael A. Baird

Title: Mng Dir Acctng Policy & Rsrch

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**Question No. CARD 5-8:**

Affiliate payroll related expenses: Please refer to the response to Staff 5-27, Attachment1. Please provide the work papers the Company prepared showing the calculation of the October 2020 annualized payroll cost billed from AEPSC to SWEPCO found on Staff 5-27 Attachment 1.xlsx, column C. These work papers should include the amounts obtained directly from the Company's records, any calculations performed on that data, the resulting annualized payroll, and any allocations or assignments of those amounts to SWEPCO. Please provide this response in Excel compatible format with all formulas fully functional, if available.

**Response No. CARD 5-8:**

See CARD 5-8 Attachments 1 through 3 (providing electronically on the PUC Interchange) for work papers the Company prepared showing the calculation of the October 2020 annualized payroll cost billed from AEPSC to SWEPCO in the response to Staff 5-27.

Prepared By: Brian J. Frantz

Title: Dir Accounting

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Title: Dir Accounting

**SOAH DOCKET NO. 473-21-0538  
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**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE TO CITIES  
ADVOCATING REASONABLE DEREGULATION'S FIFTH SET OF REQUESTS FOR  
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**Question No. CARD 5-9:**

Payroll related expenses: Please refer to the response to Staff 5-27, Attachment 2. Please provide the work papers the Company prepared showing the calculation of the annualized payroll amounts found on Staff 5-27 Attachment 2.xlsx, tab SWEPCO Oct 2020, column E rows 5 through 1458. These work papers should include the amounts obtained from the Company's records, any calculations performed on that data, and the resulting annualized payroll.

**Response No. CARD 5-9:**

Pertaining to the Company's response to Staff 5-27, Attachment 2, tab SWEPCO Oct 2020, column E rows 5 through 1458, the annualized payroll amounts are not calculated but rather show the annual base payroll amount for each employee on the Company's payroll roll as of October 31, 2020.

Prepared By: Frances K. Bourland

Title: Regulatory Acctg Case Mgr

Sponsored By: Michael A. Baird

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